

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\*

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT:**     **9694**     **Eastern Yellowstone Coop**     **56**     **Yellowstone**

**PLEASE NOTE:**     The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount:     **\$9,921**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

### APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	428	1,894,623	645,698	620,777	
2007	440	2,040,187	637,076	611,067	0
2008			656,566	630,910	9,921

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007     145,564

Is the Expenditure Difference greater than or equal to zero?     YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?     N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,427

Per-student amount for FY 2007----- 4,637

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?     YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Fiscal Year 2008 by this amount:                     **\$9,921**

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### APPLICANT TOTALS                                     LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2006	428	1,894,623	824,982	1,069,641	
2007	440	2,040,187	870,096	1,170,091	0
2008					9,921

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007                                     100,450

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

**YES**

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**N/A**

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,499

Per-student amount for FY 2007----- 2,659

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

**YES**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Eastern Yellowstone Coop 9694**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Community Elem 0022</b>						
					.00	.00
				<b>District/Coop Totals</b>	0.00	0.00

**Custer K-12 Schools 0975**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	14941.38	15101.50
			2XX	Personal Services - Employee Benefits	3863.70	3516.84
			5XX	Other Purchased Services	563.73	396.00
			6XX	Supplies and Materials	704.90	1895.91
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	2207.74	2230.76
15	Miscellaneous Programs Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
606			3XX	Purchased Professional and Technical Services	4030.73	.00
606			5XX	Other Purchased Services	269.27	.00
				<b>District/Coop Totals</b>	26,581.45	23,141.01

**Eastern Yellowstone Coop 9694**

14	Retirement Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	23236.31	31015.18
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	10626.38	11373.63
82	Interlocal Agreement Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	151500.96	206561.38
			2XX	Personal Services - Employee Benefits	37603.82	56247.43
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	72777.15	53818.61
			2XX	Personal Services - Employee Benefits	15389.96	15525.62
				<b>District/Coop Totals</b>	311,134.58	374,541.85

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Eastern Yellowstone Coop 9694**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Huntley Project K-12 Schools 0983</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	279922.00	284973.00
			2XX	Personal Services - Employee Benefits	60815.00	52366.00
			5XX	Other Purchased Services	230.00	55.00
			6XX	Supplies and Materials	1676.00	3270.00
			810	Dues and Fees	30.00	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	10161.00	16331.00
			2XX	Personal Services - Employee Benefits	283.00	78.00
			4XX	Purchased Property Services	15.00	.00
			6XX	Supplies and Materials	70.00	120.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	34348.00	17897.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	39702.00	41325.00
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	794.00	3649.00
<b>District/Coop Totals</b>					<b>428,046.00</b>	<b>420,064.00</b>

**Hysham K-12 Schools 0923**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	25327.47	37917.29
			2XX	Personal Services - Employee Benefits	6738.76	9105.72
			3XX	Purchased Professional and Technical Services	4050.00	.00
			5XX	Other Purchased Services	3055.25	72.75
			6XX	Supplies and Materials	422.94	81.25
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	3696.63	5609.06
<b>District/Coop Totals</b>					<b>43,291.05</b>	<b>52,786.07</b>

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Eastern Yellowstone Coop 9694**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Lockwood Elem 0967</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	413927.08	475463.51
			2XX	Personal Services - Employee Benefits	94117.60	100364.29
			6XX	Supplies and Materials	10017.95	5622.97
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	67603.67	56484.24
			2XX	Personal Services - Employee Benefits	16022.33	11849.93
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	.00	80.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	6100.39	11012.33
			2XX	Personal Services - Employee Benefits	29.84	73.50
			5XX	Other Purchased Services	21.25	.00
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	44862.00	52022.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	64832.23	71380.93
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	9994.94	8311.99
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	779.43	1656.21
<b>District/Coop Totals</b>					<b>728,308.71</b>	<b>794,321.90</b>

**Pioneer Elem 0987**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	6943.85	7576.68
			2XX	Personal Services - Employee Benefits	1635.28	1853.72
			6XX	Supplies and Materials	1567.51	1630.03
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	963.76	1080.07

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Eastern Yellowstone Coop 9694**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Pioneer Elem 0987</b>						
<b>District/Coop Totals</b>					11,110.40	12,140.50

**Shepherd Elem 0985**

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				166877.12	138680.26
2XX	Personal Services - Employee Benefits				18519.92	14655.92
6XX	Supplies and Materials				5045.50	6191.35
21XX	Support Services - Students					
1XX	Personal Services - Salaries				.00	4651.61
2XX	Personal Services - Employee Benefits				.00	898.43
10	Transportation Fund					
280	Special Education - Local and State					
27XX	Student Transportation Services					
1XX	Personal Services - Salaries				12816.69	11115.81
2XX	Personal Services - Employee Benefits				3488.30	3004.53
6XX	Supplies and Materials				.00	798.25
14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits				28369.98	20261.56
21XX	Support Services - Students					
2XX	Personal Services - Employee Benefits				.00	478.74
27XX	Student Transportation Services					
2XX	Personal Services - Employee Benefits				1791.71	1573.33
<b>District/Coop Totals</b>					236,909.22	202,309.79

**Shepherd H S 0986**

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				64582.25	117456.64
2XX	Personal Services - Employee Benefits				6576.92	14151.18
3XX	Purchased Professional and Technical Services				13100.00	.00
6XX	Supplies and Materials				7037.25	2951.48
10	Transportation Fund					
280	Special Education - Local and State					
27XX	Student Transportation Services					
1XX	Personal Services - Salaries				5183.72	4312.76
2XX	Personal Services - Employee Benefits				2325.52	2003.00
5XX	Other Purchased Services				112.00	2096.00

Linda McCulloch Superintendent  
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**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Eastern Yellowstone Coop 9694**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Shepherd H S 0986</b>						
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	.00	140.87
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	9590.52	17161.62
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	733.61	608.35
<b>District/Coop Totals</b>					<u>109,241.79</u>	<u>160,881.90</u>

**Spring Creek Elem 0020**

					.00	.00
<b>District/Coop Totals</b>					<u>0.00</u>	<u>0.00</u>

<b>Prime Applicant Totals</b>	<u>1,894,623.20</u>	<u>2,040,187.02</u>
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